



PUEBLO OF LAGUNA
Tax Administration Division
P.O. Box 194
LAGUNA, NEW MEXICO 87026
(505) 552-5787



**Notice of Gross Receipts Tax Payment and Reporting Obligations for Construction and Other
Business Activities within the Pueblo of Laguna Reservation**
Effective July 1, 2012

P.O.L.C. Title VI, Chapter 3, § 6-3-4

For the Privilege of engaging in business on the Reservation an excise tax on gross receipts, to be known as the Pueblo Gross Receipts Tax, is imposed on any person engaging in business within the exterior boundaries of the Pueblo of Laguna Reservation.

For taxable receipts received by the taxpayer on or after July 1, 2012, the taxpayer is **required** to report, file, and pay its **Class 1 Gross Receipts**¹ taxes directly with the Pueblo of Laguna Tax Administration Division (TAD) in accordance with P.O.L.C. § 6-3-9. Taxpayers shall no longer report, file, or pay their Class 1 Gross Receipts taxes with the New Mexico Taxation and Revenue Department (NMTRD) using the Combined Reporting System (CRS). (For POL Gross Receipts Tax filing instructions or to obtain a POL Gross Receipts Tax Return contact the TAD by phone at (505) 552-5787 or by email at emartinez@lagunapueblo-nsn.gov).

Within the Pueblo of Laguna Reservation, there are four (4) Tax Districts (Bernalillo, Cibola, Sandoval, and Valencia) each with its own rate published by the NMTRD biannually (See the NMTRD Website at <http://www.tax.newmexico.gov/Forms-and-Publications/Forms/Gross-Receipts/Pages/Home.aspx#Rates.aspx> for the most current Gross Receipts Tax Rate Schedule). Class 1 Gross Receipts taxes must be reported and paid to the TAD using these rates for the Tax District in which the taxable transaction occurred. The following rate table shows the current rate for each of the Tax Districts mentioned above:

**Sales by a Non-Laguna Pueblo Entity to the Pueblo, Pueblo entities, or Pueblo Members on Laguna Lands
(January 1, 2013 through June 30, 2013)**

County	Rate
Bernalillo	6.0625%
Cibola	6.6875%
Sandoval	6.2500%
Valencia	6.3750%

Note: Rates are subject to change

Non-Laguna Pueblo Entities engaging in business transactions with another Non-Laguna Pueblo Entity within the Pueblo of Laguna Reservation must report, file, and pay their **Class 2 Gross Receipts**² with the NMTRD using the CRS reporting system (See the NMTRD Website at <http://www.tax.newmexico.gov/Pages/TRD-Homepage.aspx> for more information regarding filing Class 2 Receipts using the CRS reporting system).

Frequently Asked Questions

What transactions are subject to the Pueblo's Gross Receipts Tax?

All business transactions involving the sale of goods, property or services on the Pueblo of Laguna Reservation or on Laguna Pueblo trust lands are subject to the gross receipts tax unless they are exempt as described below. If a business has an office off the Reservation, but sells goods or services on the Reservation, or provides

¹**Class 1 Gross Receipts** – Receipts of a person other than a Pueblo of Laguna entity that are (a) reportable to a location on Pueblo of Laguna land, (b) are derived from the sale of goods or services to a Pueblo of Laguna entity, and (c) are documented by the taxpayer to be exempt from the State Tax as provided by NMAC 3.2.4.7 and NMAC 3.2.4.9.

²**Class 2 Gross Receipts** – Receipts of a person other than a Pueblo of Laguna Entity that are (1) reportable to a location on Pueblo of Laguna Land, (2) and are not Class 1 Receipts.

³**Primary Contractor(s)** – Any person or business that directly has a contract with the Pueblo of Laguna or any of its entities to perform commercial construction services within the Pueblo of Laguna Reservation.



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construction services or material on the Reservation, that transaction is subject to the Pueblo gross receipts tax unless a specific exemption applies.

Are there any exemptions to the Pueblo's Gross Receipts Tax?

Yes, Pueblo GRT exemptions include such transactions as sales of livestock or agricultural goods, sales of Authentic Pueblo Arts and Crafts and sales of residential construction services. A complete listing can be found in P.O.L.C Title VI, Chapter 3 §6-3-6.

Are sales to the Pueblo, its members, or Pueblo Member-owned businesses subject to the State Gross Receipts Tax?

No. Sales to a Pueblo Member, a Pueblo Member-owned business, the Pueblo or a Pueblo entity are not subject to the State Gross Receipts Tax because the tax is preempted by federal law. A contractor or vendor engaging in transactions with any of these customers can request a Tax Exemption Certificate from the Pueblo of Laguna Tax Administration Division. The contractor or vendor should keep this certificate in its files to comply with state regulations.

How are taxes collected?

Taxes on Class 1 Gross Receipts¹ received after July 1, 2012 **must** be reported directly to the Pueblo of Laguna Tax Administration Division, along with payment, in accordance with P.O.L.C. § 6-3-9. **(Note: All Primary Contractor(s)³ are responsible for reporting, filing, and paying on all Class 1 Gross Receipts received from the performance of a commercial construction contract within the Pueblo of Laguna Reservation.)**

Taxes on Class 2 Gross Receipts² must be reported to the NMTRD, along with payment, using the Combined Reporting System (CRS). (See the NMTRD Website at <http://www.tax.newmexico.gov/Pages/TRD-Homepage.aspx> for more information regarding filing Class 2 Receipts using the CRS reporting system).

What tax rate do I use when reporting my Class 1 Gross Receipts?

When filing a Pueblo of Laguna Gross Receipts Tax Return, a vendor or contractor must use the rate for the Tax District in which the taxable transaction occurred. For example, if a contractor has engaged in a taxable business transaction within the Village of Laguna (Cibola County) it must use the Cibola Tax District tax rate of 6.6875% when calculating its tax liability. (See "Instructions for filing a Pueblo of Laguna Gross Receipts Tax Return").

Do I have to register my business with the Pueblo?

Yes. **All** contractors, subcontractors, vendors, and businesses that enter Pueblo of Laguna Reservation Lands are required to secure a "Permit to Enter Laguna Lands" from the Tribal Secretary's Office on or before entry onto the Pueblo of Laguna. (The Pueblo Secretary's Office can be reached at (505) 552-5762). Additionally, all contractors, subcontractors, vendors, and businesses engaging in business transactions within the Pueblo of Laguna Reservation must obtain a "Tax Administration Division (TAD) Business Registration Number" by completing an application with the POL Tax Administration Division.

Edwin G. Martinez, Director
Pueblo of Laguna Tax Administration Division

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